# IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 538 OF 2003

WALLACE PHARMACEUTICALS PVT.LTD., AND 2 ORS., ....Petitioners

Versus

SHRI A.W. RANE AND 3 ORS., ....Respondents

SHRI JOEL J. DE SOUZA,MR.P.A.KAMAT,GA-R.1 TO 3

Coram:- A.M.KHANWILKAR & P. V. HARDAS, JJ.

Date:- 25th November, 2003

P.C.:

Proceedings have been initiated against the petitioners under the Medicinal and Toilet Preparations(Excise Duties) Act, 1955.

2. Learned Counsel for the petitioners cotended that initiation of proceedings is without jurisdiction and hence, the petitioners have approached this Court at this stage. It is also submitted that as there is inherent lack of jurisdicti on in the Authority, it is appropriate that in this case, we may issue Rule and grant interim relief.

3. In our opinion, the questions sought to be agitated in the present petition can appropriately be dealt with and decided by the Authority under the Medic inal and Toilet Preparations (Excise Dut ies) Act. Moreover, an appeal is provide

d under the Medicinal and Toilet Prepara tions (Excise Duties) Rules, 1956 after an order is passed.

4. It is to be remembered that no order is still passed by the Authority. The Order which will be passed can be made subject-matter of an appeal.

5. In the circumstances, we are not incl ined to entertain this petition at this stage. We may, however, observe that it is open for the petitioners to raise all the contentions including the contentio n as to jurisdiction of the Authority to take action or to initiate proceedings. Let an appropriate decision be taken as expeditiously as possible, preferably within six weeks from today. All content ions of the parties are kept open. Petit ion is, therefore dismissed.

A.M.KHANWILKAR, J.

P. V. HARDAS, J.